

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Dec 31, 2001

STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See Instructions for Explanation of Codes) (a)	Current Year Amounts (b)	Previous Year Amounts (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 72(c) on page 117)	\$ 398,994	\$ 291,643
3	Noncash Charges (Credits) to Income:		
4	Depreciation	616,620	572,237
5	Amortization of (Specify): Debt Expense	2,420	2,420
6	Gain on Sale of Assets and Provision for Bad Debts	(38,000)	18,000
7	Depreciation Charged to Accounts Other Than Account 403		
8	Deferred Income Taxes (Net)	85,000	58,000
9	Investment Tax Credit Adjustment (Net)	(1,633)	(1,650)
10	Net (Increase) Decrease in Receivables	2,280,469	(1,894,078)
11	Net (Increase) Decrease in Inventory	172,714	(343,350)
12	Net (Increase) Decrease in Prepayments	(51,215)	(3,911)
13	Net Increase (Decrease) in Payables and Accrued Expenses	(2,381,060)	2,309,929
14	Net (Increase) Decrease in Other Regulatory Assets		
15	Net Increase (Decrease) in Other Regulatory Liabilities		
16	(Less) Allowance for Other Funds Used During Construction - Equity		
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other: Deferred System Development Costs		
19	Other Changes in Working Capital Other than Cash		
20			
21	Other Non-current Assets and Liabilities		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	1,084,309	1,009,240
23	Cash Flows from Investment Activities:		
24	Construction and Acquisition of Plant (including land):		
25	Gross Additions to Utility Plant (less nuclear fuel)	(1,066,929)	(857,524)
26	Gross Additions to Nuclear Fuel		
27	Gross Additions to Common Utility Plant		
28	Gross Additions to Nonutility Plant		
29	(Less) Allowance for Other Funds Used During Construction - Equity		
30	Other: Contributions in aid of construction		
31	Capitalize depreciation on pwr operated equipment	15,934	8,818
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(1,050,995)	(848,706)
35			
36	Acquisition of Other Noncurrent Assets (d)	-	-
37	Proceeds from Disposal of Noncurrent Assets (d) Fixed assets		
38	Investments	-	-
39	Investments in and Advances to Assoc. and Subsidiary Companies	-	-
40	Contributions and Advances from Assoc. and Subsidiary Companies	-	-
41	Disposition of Investments in (and Advances to)	-	-
42	Associated and Subsidiary Companies	-	-
43			
44	Purchase of Investment Securities (a)	-	-
45	Proceeds from Sales of Investment Securities (a)	-	-

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STATEMENT OF CASH FLOWS (Continued)				
<p>4. Investing Activities</p> <p>Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.</p> <p>Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.</p>		<p>5. Codes used:</p> <p>(a) Net proceeds or payments. (b) Bonds, debentures and other long term debt. (c) Include commercial paper. (d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>6. Enter on page 122 clarifications and explanations.</p>		
Line No.	Description (See Instructions for Explanation of Codes) (a)	Current Year Amounts (b)	Previous Year Amounts (c)	
46	Loans Made or Purchased	\$ -	\$ -	
47	Collections on Loans	-	-	
48		-	-	
49	Net (Increase) Decrease in Receivables	-	-	
50	Net (Increase) Decrease in Inventory	-	-	
51	Net Increase (Decrease) in	-	-	
52	Allowances Held for Speculation	-	-	
53	Net Increase (Decrease) in Payables and Accrued Expenses-Construction	-	-	
54	Other:	-	-	
55				
56	Net Cash Provided by (Used in) Investing Activities	(1,050,995)	(848,706)	
57	(Total of lines 34 thru 55)			
58				
59	Cash Flows from Financing Activities:			
60	Proceeds from Issuance of:			
61	Long-Term Debt (b)	-	-	
62	Preferred Stock	-	-	
63	Common Stock	-	-	
64	Other: Equity Infusion	-	-	
65				
66	Net Increase in Short-Term Debt (c)	331,000	224,000	
67	Other: Increase in Notes Payable to Associated Companies			
68				
69				
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	331,000	224,000	
71				
72	Payment for Retirement of:			
73	Long-Term Debt (b)	(374,140)	(338,952)	
74	Preferred Stock	-	-	
75	Common Stock	-	-	
76	Other:	-	-	
77				
78	Net Decrease in Short-Term Debt (c)	-	-	
79	Decrease in Notes Payable to Associated Companies			
80	Dividends on Preferred Stock			
81	Dividends on Common Stock			
82	Net Cash Provided by (Used in) Financing Activities	(43,140)	(114,952)	
83	(Total of lines 70 thru 81)			
84				
85	Net Increase (Decrease) in Cash and Cash Equivalents	(9,826)	45,582	
86	(Total of lines 22, 57, and 83)			
87				
88	Cash and Cash Equivalents at Beginning of Year	48,497	2,915	
89				
90	Cash and Cash Equivalents at End of Year	\$ 38,671	\$ 48,497	

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NOTES TO FINANCIAL STATEMENTS (Continued)

MIDWEST NATURAL GAS, INC.
Affiliated Interest with Midwest Bottle Gas Co.
2001

For Billings From MBG

Description	Account #	Labor Costs	Other Costs
Construction Work in Progress	107	0	597
Merchandise Inventory	155	0	0
Prepaid Insurance	165	0	53,023
Meters	381	0	0
House Regulators	383	0	0
Structures and Improvements	390	0	0
Office Furniture & Equipment	391	0	0
Cost of Mdse, Jobbing & Contract Work	416	0	0
Purchased Gas Expense	807	0	0
Distribution Load Dispatching	871	0	128
Mains & Services Expense	874	0	0
Meter & House Regulator Expense	878	0	0
Customer Installation Expense	879	0	0
Maintenance of Mains	887	0	0
Maintenance of TBS	891	54	0
Maintenance of Services	892	0	3,406
Service Trucks - Motor Fuel & Repairs	896 **	0	0
Meter Reading Expense	902	0	384
Customer Records & Collections	903	186	132
Customer Assistance Expense	910	0	0
Promotional Advertising Expense	917	0	3,982
Office Supplies and Services	921	7,459	0
Outside Services Employed	923	0	590
Injuries & Damages	925	0	36,592
Employee Pensions & Benefits	926	0	13,770
Rents	931	0	459,972
P/R Net		0	10,590
P/R 401(k) Employee		0	89,148
Interest on Debt to Assoc. Co.	430	0	0
TOTAL		7,699	672,314

For Billings To MBG

Revenues from Mdse., Jobbing & Contract Work	415	0	0
TOTAL		0	0

**Account 896 is reclassified to other expense accounts based on each serviceman's time allocated to those accounts.